



Judicial Council of Georgia

Administrative Office of the Courts

Chief Justice Hugh P. Thompson
Chair

Cynthia H. Clanton
Director

Court Application to Participate in Tax Refund Intercept Program

At this time, the Judicial Council's Administrative Office of the Courts ("AOC") is seeking applications for participation in the Tax Refund Intercept Program for courts. Unpaid fines and fees on judgments are collected and compared against state tax returns. A tax return may be intercepted in whole or in part to satisfy the debt to the court, which in turn will distribute the proceeds as if the money had been received in the normal course of satisfying the judgment. There is no charge to the court to participate in the program.

The AOC is authorized by O.C.G.A. § 48-7-163 to submit debts on behalf of Georgia's courts to the Georgia Department of Revenue ("Revenue") for collection. Revenue has the ability to set off debts owed to certain government entities by deducting funds from debtors' state income tax refunds. The Revenue has developed, and is responsible for, Georgia's Tax Refund Intercept Program ("TRIP"), through which court debts shall be collected with Revenue's assistance.

During the pilot testing of the TRIP system during the 2016 tax season, we had the following results:

Average Request: **\$630**
Average Intercept: **\$192**
Intercept Rate: **Roughly 4.7% - 7%***

With these figures you may be able to approximate the value of the program to your court if you can estimate the potential return for your court. The program considers judgments over seven years old to be expired; intercepts are active until they expire or are collected entirely.

Please return the completed application to trip@georgiacourts.gov or the address below (attn.: TRIP), or if you have questions please call (404) 463-3808. Once your application is received, you will be contacted to complete an agreement with the AOC and schedule installation and training.

Thank you for your interest!

Attached: Application and Sample Memorandum of Understanding
 Program Requirements

* Since a large number of intercept requests were made after the program was underway, the intercept rate varied during the course of the pilot program.

Judicial Council • Administrative Office of Courts
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404-656-5171 • www.georgiacourts.gov

TRIP Pilot Court Application

Court:

Primary Court Contact:

Phone:

Address:

Email:

Primary IT Contact:

Phone:

Email:

Does the court have all the necessary data elements
required in AOC File Field Formats? (See below)
Probation services can often provide SSNs.

____ Yes ____ No

Information required to create a tax intercept request:

Case Number

First Name

Middle Name

Last Name

Suffix

Maiden

City

State

ZIP + Extension

Street

Social Security Number

Judgment Date

Owing Amount

QUESTIONS?

Understanding where we need to provide explanation is an important part of the feedback. The AOC's goal is to operate a program that is not just viable, but useful and easily understood. Please let us know if you have questions or suggestions.

Signature: _____

Print: _____

Title: _____

Date: _____